

Form F-66 (IA-2) (6-30-2016) <div style="text-align: center; padding: 10px;"> STATE OF IOWA 2016 FINANCIAL REPORT FISCAL YEAR ENDED JUNE 30, 2016 </div> <div style="text-align: center; padding: 5px;"> CITY OF _____, IOWA DUE: December 1, 2016 </div>		<div style="text-align: center;"> 16201900500000 City of Lawler 414 E Grove Street Lawler, IA 52154 </div> <div style="text-align: center; font-size: small; margin-top: 10px;"> (Please correct any error in name, address, and ZIP Code) </div>	
WHEN COMPLETED, PLEASE RETURN TO Mary Mosiman, CPA Office of Auditor of State Lucas State Office Building 321 E. 12th Street, 2nd Floor Des Moines, IA 50319	NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.		

ALL FUNDS				
Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources				
Taxes levied on property	73,493		73,493	71,728
Less: Uncollected property taxes-levy year	0		0	
Net current property taxes	73,493		73,493	71,728
Delinquent property taxes	0		0	
TIF revenues	0		0	
Other city taxes	41,005	0	41,005	42,911
Licenses and permits	985	0	985	1,375
Use of money and property	1,082	5,488	6,570	1,000
Intergovernmental	76,138	285,175	361,313	352,861
Charges for fees and service	0	505,749	505,749	516,502
Special assessments	0	0	0	
Miscellaneous	13,780	0	13,780	6,000
Other financing sources	0	292,966	292,966	413,175
Total revenues and other sources	206,483	1,089,378	1,295,861	1,405,552
Expenditures and Other Financing Uses				
Public safety	14,704	0	14,704	17,413
Public works	73,470	0	73,470	79,772
Health and social services	0	0	0	
Culture and recreation	39,359	0	39,359	39,590
Community and economic development	0	0	0	
General government	45,975	0	45,975	69,100
Debt service	0	0	0	74,300
Capital projects	0	0	0	
Total governmental activities expenditures	173,508	0	173,508	280,175
Business type activities	0	1,039,259	1,039,259	1,202,027
Total ALL expenditures	173,508	1,039,259	1,212,767	1,482,202
Other financing uses, including transfers out	0	0	0	17,175
Total ALL expenditures/And other financing uses	173,508	1,039,259	1,212,767	1,499,377
Excess revenues and other sources over (Under) Expenditures/And other financing uses	32,975	50,119	83,094	-93,825
Beginning fund balance July 1, 2015	59,526	152,908	212,434	908,601
Ending fund balance June 30, 2016	92,501	203,027	295,528	814,776

Note - These balances do not include \$ _____ held in non-budgeted internal service funds; \$ _____ held in Pension Trust Funds; \$ _____ held in Private Purpose Trust funds and \$ _____ held in agency funds which were not budgeted and are not available for city operations.

Indebtedness at June 30, 2016	Amount - Omit cents	Indebtedness at June 30, 2016	Amount - Omit cents
General obligation debt	\$ 0	Other long-term debt	\$ 0
Revenue debt	\$ 926,966	Short-term debt	\$ 30,703
TIF Revenue debt	\$ 0		
		General obligation debt limit	\$ 754,869

CERTIFICATION

THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF

Signature of city clerk Printed name of city clerk Sue Cutsforth Signature of Mayor or other City official (Name and Title)	Telephone →	Area Code 563	Date Published/Posted <div style="text-align: center;">11/1/2016</div> Number 238-3614	Mark (x) one <input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted	Extension Date signed
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Part I		REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016						CITY OF LAWLER						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS Indicate by entering an X in the appropriate box on this sheet ONLY			
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.					
1	Section A - TAXES											1					
2	Taxes levied on property	73,493						73,493			73,493	2					
3	Less: Uncollected property taxes - Levy year							0			0	3					
4	Net current property taxes	73,493	0		0	0		73,493		T01	73,493	4					
5	Delinquent property taxes							0		T01	0	5					
6	Total property tax	73,493	0		0	0	0	73,493			73,493	6					
7	TIF revenues							0		T01	0	7					
8	Other city taxes																
8	Utility tax replacement excise taxes	1,204						1,204		T15	1,204	8					
9	Utility franchise tax (Chapter 364.2, Code of Iowa)							0		T15	0	9					
10	Parimutuel wager tax							0		C30	0	10					
11	Gaming wager tax							0		C30	0	11					
12	Mobile home tax							0		T19	0	12					
13	Hotel/motel tax							0		T19	0	13					
14	Other local option taxes		39,801					39,801		T09	39,801	14					
15	TOTAL OTHER CITY TAXES	1,204	39,801	0	0	0	0	41,005	0		41,005	15					
16	Section B - LICENSES AND PERMITS	985						985		T29	985	16					
17	Section C - USE OF MONEY AND PROPERTY											17					
18	Interest	412						412	613	U20	1,025	18					
19	Rents and royalties	670						670	4,875	U40	5,545	19					
20	Other miscellaneous use of money and property							0		U20	0	20					
21								0			0	21					
22	TOTAL USE OF MONEY AND PROPERTY	1,082	0	0	0	0	0	1,082	5,488		6,570	22					
23												23					
24	Section D - INTERGOVERNMENTAL											24					
25												25					
26	Federal grants and reimbursements											26					
27	Federal grants							0		B89	0	27					
28	Community development block grants							0	285,175	B50	285,175	28					
29	Housing and urban development							0		B50	0	29					
30	Public assistance grants							0		B79	0	30					
31	Payment in lieu of taxes							0		B30	0	31					
32								0			0	32					
33	Total Federal grants and reimbursements	0	0	0	0	0	0	0	285,175		285,175	33					
34												34					
35												35					
36												36					
37												37					
38												38					
39												39					
40												40					

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF LAWLER						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)							
41	Section D - INTERGOVERNMENTAL - Continued											41				
42												42				
43	State shared revenues											43				
44	Road use taxes		45,930					45,930		C46	45,930	44				
45												45				
46												46				
47												47				
48	Other state grants and reimbursements											48				
49	State grants	1,262						1,262		C89	1,262	49				
50	Iowa Department of Transportation							0		C89	0	50				
51	Iowa Department of Natural Resources							0		C89	0	51				
52	Iowa Economic Development Authority							0		C89	0	52				
53	CEBA grants							0		C89	0	53				
54	Commercial & Industrial Replacement Claim							0		C89	0	54				
55								0			0	55				
56								0			0	56				
57								0			0	57				
58								0			0	58				
59								0			0	59				
60	Total state	1,262	45,930	0	0	0	0	47,192	0		47,192	60				
61												61				
62	Local grants and reimbursements											62				
63	County contributions	8,102						8,102			8,102	63				
64	Library service	15,844						15,844		D89	15,844	64				
65	Township contributions							0		D89	0	65				
66	Fire/EMT service							0		D89	0	66				
67	NE IOWA COMMUNITY FOUNDATION	5,000						5,000		D89	5,000	67				
68								0			0	68				
69								0			0	69				
70	Total local grants and reimbursements	28,946	0	0	0	0	0	28,946	0		28,946	70				
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	30,208	45,930	0	0	0	0	76,138	285,175		361,313	71				
72	Section E - CHARGES FOR FEES AND SERVICE											72				
73	Water							0	66,236	A91	66,236	73				
74	Sewer							0	84,926	A80	84,926	74				
75	Electric							0	322,361	A92	322,361	75				
76	Gas							0		A93	0	76				
77	Parking							0		A60	0	77				
78	Airport							0		A01	0	78				
79	Landfill/garbage							0	32,226	A81	32,226	79				
80	Hospital							0		A36	0	80				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF LAWLER						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)		(h)							
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81				
82	Transit							0		A94	0	82				
83	Cable TV							0		T15	0	83				
84	Internet							0		A03	0	84				
85	Telephone							0		A03	0	85				
86	Housing authority							0		A50	0	86				
87	Storm water							0		A80	0	87				
88	Other:											88				
89	Nursing home							0		A89	0	89				
90	Police service fees							0		A89	0	90				
91	Prisoner care							0		A89	0	91				
92	Fire service charges							0		A89	0	92				
93	Ambulance charges							0		A89	0	93				
94	Sidewalk street repair charges							0		A44	0	94				
95	Housing and urban renewal charges							0		A50	0	95				
96	River port and terminal fees							0		A87	0	96				
97	Public scales							0		A89	0	97				
98	Cemetery charges							0		A03	0	98				
99	Library charges							0		A89	0	99				
100	Park, recreation, and cultural charges							0		A61	0	100				
101	Animal control charges							0		A89	0	101				
102	Other charges - Specify							0			0	102				
103								0			0	103				
104	TOTAL CHARGES FOR SERVICE	0	0	0	0	0	0	0	505,749		505,749	104				
105												105				
106	Section F - SPECIAL ASSESSMENTS							0		U01	0	106				
107	Section G - MISCELLANEOUS											107				
108	Contributions	436						436		U99	436	108				
109	Deposits and sales/fuel tax refunds	136						136		U99	136	109				
110	Sale of property and merchandise							0		U11	0	110				
111	Fines	270						270		U30	270	111				
112	Internal service charges							0		NR	0	112				
113	Other miscellaneous - Specify							0			0	113				
114	PROCEEDS FROM PARK FUNDRAISER	8,158						8,158			8,158	114				
115	REIMBURSEMENTS	4,645						4,645			4,645	115				
116	LIBRARY PC	135						135			135	116				
117								0			0	117				
118								0			0	118				
119								0			0	119				
120	TOTAL MISCELLANEOUS	13,780	0	0	0	0	0	13,780	0		13,780	120				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF LAWLER						<input type="checkbox"/> GAAP	<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.		
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	120,752	85,731	0	0	0	0	206,483	796,412		1,002,895	121		
122												122		
123	Section H - OTHER FINANCING SOURCES											123		
124	Proceeds of capital asset sales							0		NR	0	124		
125	Proceeds of long-term debt (Excluding TIF internal borrowing)							0	292,966	NR	292,966	125		
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126		
127	Regular transfers in and interfund loans							0			0	127		
128	Internal TIF loans and transfers in							0			0	128		
129								0			0	129		
130								0			0	130		
131	TOTAL OTHER FINANCING SOURCES	0	0	0	0	0	0	0	292,966		292,966	131		
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	120,752	85,731	0	0	0	0	206,483	1,089,378		1,295,861	132		
133												133		
134	Beginning fund balance July 1, 2015	59,526						59,526	152,908		212,434	134		
135												135		
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	180,278	85,731	0	0	0	0	266,009	1,242,286		1,508,295	136		
137												137		
138												138		
139												139		
140												140		
141												141		
142												142		
143												143		
144												144		
145												145		
146												146		
147												147		
148												148		
149												149		
150												150		
151												151		
152												152		
153												153		
154												154		
155												155		
156												156		
157												157		
158												158		
159												159		

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016						CITY OF LAWLER						<input type="checkbox"/> GAAP	<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.		
		(a)	(b)	(c)	(d)	(e)	(f)		(h)					
1	Section A — PUBLIC SAFETY											1		
2	Police department/Crime prevention — Current operation	3,292						3,292		E62	3,292	2		
3	Purchase of land and equipment							0		G62	0	3		
4	Construction							0		F62	0	4		
5	Jail — Current operation							0		E04	0	5		
6	Purchase of land and equipment							0		G04	0	6		
7	Construction							0		F04	0	7		
8	Emergency management — Current operation							0		E89	0	8		
9	Purchase of land and equipment							0		G89	0	9		
10	Flood control — Current operation							0		E59	0	10		
11	Purchase of land and equipment							0		G59	0	11		
12	Construction							0		F59	0	12		
13	Fire department — Current operation	5,512						5,512		E24	5,512	13		
14	Purchase of land and equipment	5,900						5,900		G24	5,900	14		
15	Construction							0		F24	0	15		
16	Ambulance — Current operation							0		E32	0	16		
17	Purchase of land and equipment							0		G32	0	17		
18	Building inspections — Current operation							0		E66	0	18		
19	Purchase of land and equipment							0		G66	0	19		
20	Construction							0		F66	0	20		
21	Miscellaneous protective services — Current operation							0		E66	0	21		
22	Purchase of land and equipment							0		G66	0	22		
23	Construction							0		F66	0	23		
24	Animal control — Current operation							0		E32	0	24		
25	Purchase of land and equipment							0		G32	0	25		
26	Construction							0		F32	0	26		
27	Other public safety — Current operation							0		E89	0	27		
28	Purchase of land and equipment							0		G89	0	28		
29								0			0	29		
30								0			0	30		
31								0			0	31		
32								0			0	32		
33								0			0	33		
34								0			0	34		
35								0			0	35		
36								0			0	36		
37								0			0	37		
38								0			0	38		
39								0			0	39		
40	TOTAL PUBLIC SAFETY	14,704	0		0	0	0	14,704			14,704	40		

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued					CITY OF LAWLER		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation	8,102	46,622					54,724		E44	54,724	42
43	Purchase of land and equipment		8,459					8,459		G44	8,459	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation	3,500						3,500		E44	3,500	48
49	Traffic control safety — Current operation							0		E44	0	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation		6,787					6,787		E44	6,787	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation							0		E81	0	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation							0		E01	0	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation							0		E81	0	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation							0		E89	0	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	11,602	61,868		0	0	0	73,470			73,470	80

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF LAWLER		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation							0		E79	0	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	0	0		0	0	0	0			0	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
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120												120

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued					CITY OF LAWLER		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	27,344						27,344		E52	27,344	122
123	Purchase of land and equipment							0		G52	0	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation							0		E61	0	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	12,015						12,015		E61	12,015	127
128	Purchase of land and equipment							0		G61	0	128
129	Construction							0		F61	0	129
130	Recreation — Current operation							0		E61	0	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation							0		E03	0	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium							0		E61	0	135
136	Other culture and recreation							0		E61	0	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	39,359	0		0	0	0	39,359			39,359	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation							0		E89	0	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation							0		E89	0	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation							0		E50	0	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation							0		E29	0	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation							0		E89	0	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates							0		E89	0	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	0	0	0	0	0	0	0			0	154
155												155
156	TIF Rebates are expended out of the TIF Special											156
157	Revenue Fund within the Community and Economic											157
158	Development program's activity "Other"											158

TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF LAWLER		<input type="checkbox"/> GAAP	<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	2,868						2,868		E29	2,868	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	14,252						14,252		E23	14,252	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation	652						652		E89	652	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	1,690						1,690		E25	1,690	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	5,381						5,381		E31	5,381	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation							0		E89	0	171
172	Other general government — Current operation	21,132						21,132		E89	21,132	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	45,975	0	0	0	0	0	45,975			45,975	176
177	Section G — DEBT SERVICE							0			0	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	0	0	0	0	0			0	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184								0			0	184
185								0			0	185
186								0			0	186
187	Subtotal Regular Capital Projects	0	0			0	0	0			0	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	0	0	0			0	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	111,640	61,868	0	0	0	0	173,508			173,508	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF LAWLER		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF Special revenue	Debt service	Capital projects	Permanent Fund	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation							40,915	E91		40,915	198
199	Purchase of land and equipment								G91		0	199
200	Construction								F91		0	200
201	Sewer and sewage disposal — Current operation							41,190	E80		41,190	201
202	Purchase of land and equipment								G80		0	202
203	Construction								F80		0	203
204	Electric — Current operation							313,036	E92		313,036	204
205	Purchase of land and equipment								G92		0	205
206	Construction								F92		0	206
207	Gas Utility — Current operation								E93		0	207
208	Purchase of land and equipment								G93		0	208
209	Construction								F93		0	209
210	Parking — Current operation								E60		0	210
211	Purchase of land and equipment								G60		0	211
212	Construction								F60		0	212
213	Airport — Current operation								E01		0	213
214	Purchase of land and equipment								G01		0	214
215	Construction								F01		0	215
216	Landfill/Garbage — Current operation							25,639	E81		25,639	216
217	Purchase of land and equipment								G81		0	217
218	Construction								F81		0	218
219	Hospital — Current operation								E36		0	219
220	Purchase of land and equipment								G36		0	220
221	Construction								F36		0	221
222	Transit — Current operation								E94		0	222
223	Purchase of land and equipment								G94		0	223
224	Construction								F94		0	224
225	Cable TV, telephone, Internet — Current operation								E03		0	225
226	Purchase of land and equipment								G03		0	226
227	Housing authority — Current operation								E50		0	227
228	Purchase of land and equipment								G50		0	228
229	Construction								F50		0	229
230	Storm water — Current operation								E80		0	230
231	Purchase of land and equipment								G80		0	231
232	Construction								F80		0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF LAWLER		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation									E89	0	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service								61,949		61,949	242
243	Enterprise Capital Projects								556,530		556,530	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — Specify											245
246											0	246
247											0	247
248											0	248
249											0	249
250											0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								1,039,259		1,039,259	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	111,640	61,868	0	0	0	0	173,508	1,039,259		1,212,767	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out							0			0	255
256	Internal TIF loans/repayments and transfers out							0			0	256
257								0			0	257
258	TOTAL OTHER FINANCING USES	0	0	0	0	0	0	0	0		0	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	111,640	61,868	0	0	0	0	173,508	1,039,259		1,212,767	259
260												260
261	Ending fund balance June 30, 2016:											261
262	Governmental:											262
263	Nonspendable							0			0	263
264	Restricted		23,863					23,863			23,863	264
265	Committed	24,017						24,017			24,017	265
266	Assigned							0			0	266
267	Unassigned	44,621						44,621			44,621	267
268	Total Governmental	68,638	23,863	0	0	0	0	92,501			92,501	268
269	Proprietary								203,027		203,027	269
270	Total ending fund balance June 30, 2016	68,638	23,863	0	0	0	0	92,501	203,027		295,528	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	180,278	85,731	0	0	0	0	266,009	1,242,286		1,508,295	271
272												272

Cell: B36

Comment: Report amounts legally required to be maintained intact such as permanent funds and amounts not in a spendable form such as inventories and prepaids.

Cell: B37

Comment:

Report balances which are restricted by law, grantors or enabling legislation. Examples include road use tax, special levies (insurance, employee benefits, debt service, etc.), local option sales tax, TIF, unspent debt proceeds.

Cell: B38

Comment: Amounts that can only be used for specific purposes established by formal action of the City Council taken prior to the end of the fiscal year (the amount may be determined in the subsequent period).

Examples: Through formal action the Council commits a portion of the General Fund for a future project, the amount would be reported as committed in the General Fund.

Likewise, if the City transferred the committed funds to the Capital Project Fund, the amount would be reported as committed in the Capital Project Fund.

Cell: B39

Comment: Amounts which are constrained by the City's intent to be used for specific purposes which are neither restricted or committed. Intent should be expressed by the City Council or an individual or committee the City Council has delegated the authority to. Assigned funds should NOT be reported if they result in a deficit in the unassigned balance.

Cell: B40

Comment: Remaining or residual classification for the General Fund.

Deficit balances in funds other than the General Fund should be reported as unassigned.

Part III INTERGOVERNMENTAL EXPENDITURES CITY OF LAWLER Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. <i>Enter amount, omit cents.</i>									
Purpose Correction..... Health..... Highways..... Transit subsidies..... Libraries..... Police protection..... Sewerage..... Sanitation..... All other.....	Amount paid to other local governments M05 \$ 0 M32 0 M44 0 M94 0 M52 0 M62 0 M80 0 M81 0 M89 \$ 0							Purpose Highways..... All other.....	Amount paid to State L44 \$ 0 L89 \$ 0
Part IV SALARIES AND WAGES Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.									
Total salaries and wages paid.....								Amount - Omit cents Z00 \$	96,902
Part V DEBT OUTSTANDING, ISSUED, AND RETIRED									
A. Long-term debt		Debt during the fiscal year		Debt Outstanding JUNE 30, 2016				Interest paid this year	
Purpose	Debt outstanding JULY 1, 2015 (a)	Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	(h)	
1. Water utility	19U \$	29U \$ 292,966	39U \$ 16,000	49U \$	49U \$	49U \$ 276,966	49U \$	I91 \$	3,141
2. Sewer utility	19U 671,000	29U	39U 21,000	49U	49U	49U 650,000	49U	I89	21,808
3. Electric utility	19U	29U	39U	49U	49U	49U		I92	
4. Gas utility	19U	29U	39U	49U	49U	49U		I93	
5. Transit-bus	19U	29U	39U	49U	49U	49U		I94	
6. Industrial Revenue	19T	24T	34T		44T	44T		I89	
7. Mortgage revenue	19T	24T	34T		44T	44T		I89	
8. TIF revenue	19U	29U	39U	49U	49U	49U	49U	I89	
9. Other-Specify	19U	29U	39U	49U	49U	49U	49U	I89	
10.	19U	29U	39U	49U	49U	49U	49U	I89	
11.	19U	29U	39U	49U	49U	49U	49U	I89	
12.	19U	29U	39U	49U	49U	49U	49U	I89	
13.	19U	29U	39U	49U	49U	49U	49U	I89	
14.	19U	29U	39U	49U	49U	49U	49U	I89	
Total long-term debt	671,000	292,966	37,000	0	0	926,966	0		24,949
B. Short-term debt		Amount - Omit cents							
Outstanding as of JULY 1, 2015				61V \$	37,681				
Outstanding as of JUNE 30, 2016				64V \$	30,703				
Part VI DEBT LIMITATION FOR GENERAL OBLIGATION BONDS				Amount - Omit cents					
Assessed Valuations by Levy Authority and County, AY2014/FY2016									
Actual valuation -- January 1, 2014				\$	15,097,387			x .05 = \$	754,869
Part VII CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2016									
Type of asset	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)				
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01	W31	W61						
	\$	\$				295,528	295,528		
REMARKS						V98			
The beginning balance in debt service has been corrected. The proprietary debt was incorrectly carried in the debt service column, it is now carried on line 242 enterprise debt service. Per conversation I had with the State Auditors Office on October 26, 2016.									